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Examples of Class 13 Property Include:

- Construction Equipment
- Compaction Equipment
- Excavators
- Batch Plants
- Log Skidders
- Mining Equipment
- Quarrying Equipment
- Snow Cats
- Scrapers

The following schedule is recommended for valuing Class 13 property in the 2011 assessment year:

Year	Percent Good of Acquisition Cost
2010	53%
2009	50%
2008	47%
2007	43%
2006	40%
2005	37%
2004	34%
2003	31%
2002	28%
2001	25%
2000	22%
1999	18%
1998	15%
1997 and prior	12%

Class 13, Heavy Equipment, is Defined as:

Mobile machinery used in the construction, forestry and quarry industries as well as equipment used in the processing of construction materials, i.e. cement and asphalt.

*2011 model year equipment purchased in 2010 is valued at 100 percent of acquisition cost.